Exhibit B

Declaration of Brian Whittman

IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

)
In re:) Chapter 11
)
YELLOW CORPORATION, et al., 1) Case No. 23-11069 (CTG)
)
Debtors.) (Jointly Administered)
)

DECLARATION OF BRIAN WHITTMAN
IN SUPPORT OF APPLICATION OF THE DEBTORS TO
RETAIN ALVAREZ & MARSAL NORTH AMERICA, LLC AS
FINANCIAL ADVISORS TO DEBTORS AND DEBTORS IN POSSESSION
PURSUANT TO SECTIONS 327(A) AND 328 OF THE BANKRUPTCY CODE

Brian Whittman, hereby make this Declaration pursuant to 28 U.S.C. § 1746, and state:

1. I am a Managing Director with Alvarez & Marsal North America, LLC, together with employees of its affiliates (all of which are wholly-owned by its parent company and employees), its wholly owned subsidiaries, and independent contractors, collectively, "A&M"), a restructuring advisory services firm with numerous offices throughout the country. I submit this declaration on behalf of A&M (this "Declaration") in support of the Application of the Debtors to Retain Alvarez & Marsal North America, LLC as Financial Advisors to Debtors and Debtors in Possession Pursuant to Sections 327(a) and 328 of the Bankruptcy Code (the "Application") on the terms and conditions set forth in the Application and the engagement letter between Debtors

A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' claims and noticing agent at https://dm.epiq11.com/YellowCorporation. The location of the Debtors' principal place of business and the Debtors' service address in these chapter 11 cases is: 11500 Outlook Street, Suite 400, Overland Park, Kansas 66211.

and A&M attached to the Application as <u>Exhibit A</u> (the "<u>Engagement Letter</u>"). Except as otherwise noted, I have personal knowledge of the matters set forth herein.

Disinterestedness and Eligibility

- 2. A&M together with its professional service provider affiliates (the "<u>Firm</u>") utilize certain procedures ("<u>Firm Procedures</u>") to determine the Firm's relationships, if any, to parties that may have a connection to a client debtor. In implementing the Firm Procedures, the following actions were taken to identify parties that may have connections to the Debtors, and the Firm's relationship with such parties:
 - i. A&M requested and obtained from the Debtors extensive lists of interested parties and significant creditors (the "<u>Potential Parties in Interest</u>").³ The list of Potential Parties in Interest which A&M reviewed is attached hereto as <u>Schedule A</u>. The Potential Parties in Interest reviewed include, among others, the Debtors, prepetition lenders, officers, directors, the thirty largest unsecured creditors of the Debtors (on a consolidated basis), significant vendors, significant customers, parties holding significant ownership interests in the Debtors, significant counterparties to material agreements, and significant litigation claimants.
 - ii. A&M then compared the names of each of the Potential Parties in Interest to the names in its master electronic database of the Firm's clients (the "Client Database"). The Client Database generally includes the name of each client of the Firm, the name of each party who is or was known to be adverse to the client of the Firm in connection with the matter in which the Firm is or was representing such client, the name of each party that has, or had, a substantial role with regard to the subject matter of the Firm's retention, and the names of the Firm professionals who are, or were, primarily responsible for matters for such clients.

² Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at A&M and are based on information provided by them.

The list of Potential Parties in Interest is expected to be updated during these cases. A&M continues to review the relationships its professionals may have with potentially interested parties and to determine whether any relationships other than those set forth herein exist. As may be necessary, A&M will supplement this Declaration if it becomes aware of a relationship that may adversely affect A&M's retention in these cases or discovers additional parties in interest. A&M will update this disclosure if it is advised of any trading of claims against or interests in the Debtors that may relate to A&M's retention or otherwise requires such disclosure.

- iii. An email was issued to all Firm professionals requesting disclosure of information regarding: (a) any known personal connections between the respondent and/or the Firm on the one hand, and certain significant Potential Parties in Interest or the Debtors, on the other hand,⁴ (b) any known connections or representation by the respondent and/or the Firm of any of those Potential Parties in Interest in matters relating to the Debtors; and (c) any other conflict or reason why A&M may be unable to represent the Debtors.
- iv. Known connections between clients of the Firm and the Potential Parties in Interest were compiled for purposes of preparing this Declaration. These connections are listed in **Schedule B** attached hereto.
- 3. As a result of the Firm Procedures, I have thus far ascertained that, except as may be set forth herein, upon information and belief, if retained, A&M:
 - is not a creditor of the Debtors (including by reason of unpaid fees for prepetition services),⁵ an equity security holder of the Debtors (except certain Firm employees who may own *de minimis* amounts representing not more than 0.01% of the equity interests in a Debtor entity, or an "insider" of the Debtors, as that term is defined in section 101(31) of the Bankruptcy Code);
 - ii. is not, and has not been, within two years before the date of the filing of the petition, a director, officer, or employee of the Debtors; and
 - does not have an interest materially adverse to the interests of the Debtors' estates, or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason.

In reviewing its records and the relationships of its professionals, A&M did not seek information as to whether any Firm professional or member of the professional's immediate family: (a) indirectly owns, through a public mutual fund or through partnerships in which certain Firm professionals have invested but as to which such professionals have no control over or knowledge of investment decisions, securities of the Debtors or any other party in interest; or (b) has engaged in any ordinary course consumer transaction with any party in interest. If any such relationship does exist, I do not believe it would impact A&M's disinterestedness or otherwise give rise to a finding that A&M holds or represents an interest adverse to the Debtors' estates. It is also noted that in the course of our review it came to A&M's attention that A&M personnel hold de minimis investments, representing not more than 0.01% of the equity interests in the related entity, in various parties in interest, including but not limited to AT&T, Credit Suisse AG, JP Morgan, Microsoft, Verizon, and Wells Fargo.

⁵ *See* ¶ 12 below.

- 4. In addition to the restructuring and financial advisory services provided by A&M under the Engagement Letter, prior to the Petition Date, various A&M affiliates have provided consulting services to the Debtors in the past. In particular, (a) in 2019-2020, A&M Valuation Services, LLC ("A&M VS") provided certain valuation consulting services, (b) A&M Tax has provided compensation and benefits consulting services as described in the Application and also in 2020 pursuant to a separate engagement letter, (c) in 2020, A&M was engaged to provide financial advisory services, (d) between 2008 and 2014, A&M was engaged to provide an Interim CFO and to provide various financial advisory and consulting services to YRC Worldwide Inc.
- 5. As can be expected with respect to any international professional services firm such as A&M, the Firm provides services to many clients with interests in the Debtors' chapter 11 cases. To the best of my knowledge, except as indicated below, the Firm's services for such clients do not relate to the Debtors' chapter 11 cases.
 - 6. In addition to the relationships disclosed on Schedule B, I note the following:
 - i. JPMorgan Chase Bank, N.A. together with certain of its affiliates (collectively, "JPMC") and Wells Fargo Bank, N.A. together with certain of its affiliates (collectively, "Wells Fargo"), and TD Bank, N.A., together with certain of its affiliates (collectively, "TD Bank"), are Potential Parties in Interest. Under a credit facility (the "Credit Facility") to A&M's parent company Alvarez & Marsal Holdings, LLC ("A&M Holdings"): WFB is administrative agent, swingline lender and issuing lender and JPMC is a lender and the syndication agent; Wells Fargo Securities, LLC and JPMC are joint lead arrangers and joint book runners; and TD Bank is a participating lender and documentation agent. In addition to Wells Fargo's receipt of interest in its capacity as a lender under the Credit Facility, Wells Fargo, JPMC, and TD Bank receive certain customary and negotiated fees and reimbursement of expenses in connection with their roles under the Credit Facility.
 - ii. Alvarez & Marsal Inc. ("<u>A&M Inc.</u>"), an entity controlled by Bryan Marsal and Antonio Alvarez II, is the majority owner of A&M Holdings. A&M Holdings is the sole owner of A&M. Messer's Marsal and Alvarez comprise the Board of Managers of A&M Holdings and two of the Board of Managers of A&M. Messer's Marsal and Alvarez, together with A&M Inc., indirectly control a significant interest in the general partner of

A&M Capital which consists of various funds (the "A&M Capital Funds"). Also, certain A&M employees have invested in limited partnership interests in the A&M Capital Funds and, indirectly, their general partners and, from time to time, A&M and/or its professional service provider affiliates provide services to the A&M Capital Funds. The investments of the A&M Capital Funds are private equity investments in companies (all of whom are unrelated to the Debtors and these chapter 11 cases).

- iii. As set forth on Schedule B, Kirkland & Ellis LLP ("<u>K&E</u>") currently represents A&M and/or its affiliates in matters unrelated to the Debtors and these chapter 11 cases. In addition to Kirkland & Ellis's representations of certain A&M affiliates (including A&M Inc., A&M Capital, and the A&M Capital Funds) certain partners or other persons or entities associated with K&E ("<u>K&E Persons</u>") have invested in the A&M Capital Funds. Each K&E Person that has invested in the A&M Capital Funds holds less than 1 percent of the A&M Capital Funds.
- iv. Debtor entities have been listed as creditors/vendors in chapter 11 cases in which A&M was the financial advisor or CRO including: Noranda Aluminum Holding Corporation; Eddie Bauer Holdings, Inc.; Risk Management Alternatives, Inc.; Vertis Communications; Tronox; and K&N Engineering, Inc. All of those matters are now complete.
- v. YRC Inc. is also listed as a vendor in the chapter 11 cases of Revlon, Inc. and its affiliated debtors and debtors in possession ("Revlon"). Revlon's plan went effective on May 2, 2023, and A&M remains engaged to provide certain advisory and consulting services related to claims administration and the transition of interim roles to Revlon personnel. A&M has been advised by the Debtors that there are no outstanding claims or litigation between Revlon and the Debtors.
- vi. Bed Bath & Beyond, Inc. ("BBB") is listed as a litigation party in these cases. A&M is engaged as the financial advisor to the official committee of unsecured creditors ("UCC") in BBB's chapter 11 cases. The A&M team providing services to the BBB UCC is not aware of or involved in any litigation between BBB and the Debtors and A&M has been advised by the Debtors that there is no claim pending between BBB and the Debtors at this time.
- vii. A&M's affiliate has made certain personnel available to Kenco Logistics Services ("Kenco") to provide an Interim Chief Financial Officer and Interim Director of FP&A. The Debtors provide freight transport services to Kenco and Kenco is listed as a litigation party in these chapter 11 cases. Kenco and the Debtors are currently involved in a dispute with respect to (i) amounts owed to the Debtors by Kenco for transport services and (ii) certain claims Kenco has against the Debtors for damage to freight during transport. A&M has an understanding with both the Debtors and

Kenco that A&M personnel will recuse themselves on both engagements from any involvement in such disputes. In addition, in an abundance of caution, A&M has instituted an information barrier to ensure that confidentiality of information is protected and that the engagements are not cross-staffed.

- viii. Holly Dice, who currently serves as an Auditor for Region 3, is a former A&M employee.
- 7. Further, as part of its diverse practice, the Firm appears in numerous cases and proceedings, and participates in transactions that involve many different professionals, including attorneys, accountants, and financial consultants, who represent claimants and parties-in-interest in the Debtors' chapter 11 cases. Further, the Firm has performed in the past, and may perform in the future, advisory consulting services for various attorneys and law firms, and has been represented by several attorneys and law firms, some of whom may be involved in these proceedings. Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of these relationships create interests materially adverse to the Debtors in matters upon which A&M is to be employed, and none are in connection with these cases.
- 8. To the best of my knowledge, no employee of the Firm is a relative of, or has been connected with the United States Trustee in this district or its employees.
- 9. Accordingly, to the best of my knowledge, A&M is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, in that A&M: (a) is not a creditor, equity security holder, or insider of the Debtors; (b) was not, within two years before the date of

filing of the Debtors' chapter 11 petitions, a director, officer, or employee of the Debtors; and (c) does not have an interest materially adverse to the interests of the Debtors' estates.

10. If any new material relevant facts or relationships are discovered or arise, A&M will promptly file a supplemental declaration.

Compensation

- 11. Subject to Court approval and in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, applicable United States Trustee guidelines, and the Local Rules, A&M will seek from the Debtors payment for compensation on an hourly basis and reimbursement of actual and necessary expenses incurred by A&M. A&M's customary hourly rates as charged in bankruptcy and non-bankruptcy matters of this type by the professionals assigned to this engagement are outlined in the Application. These hourly rates are adjusted annually.
- 12. To the best of my knowledge, (a) no commitments have been made or received by A&M with respect to compensation or payment in connection with these cases other than in accordance with applicable provisions of the Bankruptcy Code and the Bankruptcy Rules and (b) A&M has no agreement with any other entity to share with such entity any compensation received by A&M in connection with these chapter 11 cases.
- 13. By reason of the foregoing, I believe A&M is eligible for employment and retention by the Debtors pursuant to sections 327(a) (as modified by section 1107(b)), 328, 330, and 331 of the Bankruptcy Code and the applicable Bankruptcy Rules and Local Rules.

Pursuant to 28 U.S.C. 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my information, knowledge, and belief.

Dated: August 30, 2023 Respectfully submitted,

/s/ Brian Whittman

Brian Whittman Managing Director of Alvarez & Marsal North America, LLC

Schedule A

List of Potential Parties in Interest

5% or More Equity Holders

International Brotherhood of Teamsters MFN Partners Management, LP United States Department of the Treasury

Affiliates and Subsidiaries

OPK Insurance Co. Ltd.

PT Meridian IQ Indonesia International

Reimer Holding B.V.

Roadway Express, Inc.

Roadway Express, S.A. de C.V.

Transcontinental Lease, S. de R.L. de C.V.

USF Holland Inc.

Yellow Transportation, Inc

YRC Freight

YRC Logistics Asia Limited

YRC Services S. de R.L. de C.V.

YRC Transportation, S.A. de C.V.

Bank Lenders

Ace Global Multi-Credit LLC

Alter Domus Products Corp.

Amissima Diversified Income ICAV

AP Kent Credit Master Fund, L.P.

Apollo A-N Credit Fund (Delaware), L.P.

Apollo Accord Master Fund III, L.P.

Apollo Atlas Master Fund, LLC

Apollo Centre Street Partnership, LP

Apollo Credit Funds ICAV

Apollo Credit Master Fund Ltd.

Apollo Credit Strategies Master Fund, Ltd.

Apollo Lincoln Fixed Income Fund, L.P.

Apollo Moultrie Credit Fund, L.P.

Apollo Tactical Value SPN Investments, L.P.

Apollo TR Enhances Levered Yield LLC

Apollo TR Opportunistic Ltd.

Aspen American Insurance Company

Athora Lux Invest

Bancomer

Bank of America, N.A.

Bank of Bermuda

Bank of Nova Scotia

BNY Mellon

Cadbury Mondelez Pension Trust Limited

CIT Finance LLC

Citadel

Citizens Bank N.A.

Citizens Business Capital

Cortland Products Corp.

ING Capital LLC

JP Morgan Chase Bank N.A.

KeyBank National Association

MFN Partners Management, LP

MPI (London) Limited

PNC Bank

PNC Bank National Association

San Bernardino County Employees'

Retirement Association

Siemens Financial Services, Inc.

TD Bank

UMB Bank

United States Department of the Treasury

US Bank N.A.

Wells Fargo

Bankruptcy Judges

Ashely M. Chan

Brendan L. Shannon

Craig T. Goldblatt

J. Kate Stickles

John T. Dorsey

Karen B. Owens

Laurie Selber Silverstein

Mary F. Walrath

Thomas M. Horan

Bankruptcy Judges - Staff

Al Lugano

Amanda Hrycak

Cacia Batts

Catherine Farrell

Claire Brady

Danielle Gadson

Demitra Yeager

Jill Walker

Joan Ranieri

Laura Haney

Laurie Capp

Lora Johnson

Marquietta Lopez

Nickita Barksdale

Paula Subda Rachel Bello Robert Cavello

Bankruptcy Professionals

Ducera Partners Epiq Global Goodmans LLP Kirkland & Ellis

Pachulski Stang Ziehl & Jones

Cargo Related Claims

Barrette Outdoor Living Bluegrace Logistics

DuPont Eech Group

Expeditors Cargo Insurance Brokers

Falvey Shippers Insurance

Ford

Freightquote Logistics Plus

Mars Petcare USA Inc Medline Industries NFI Industries Phillips Van-Heusen Rivian Automotive LLC

Samsung Electronics America Inc Signify North America Corporation

Spectrum Brands

Stanley Black & Decker (US) Inc

Supplyhouse TFWW

The Vollrath Company

Turn 5 Unyson

UPS Capital Insurance Agency Inc

VWR International Webstaurant Store

Customers

4Front

Amazon Com Inc

ARC Supply Chain Solutions ArcBest Enterprise Solutions Inc Ascent Global Logistics Company

Association Solutions

Blue Grace Logistics CH Robinson Co Daimler Trucks NA

Dollar General Corporation

Dollar Tree Stores
Eaton Corporation
Echo Global Logistics

Exel Inc

Fern Exposition Services First Brands Group Ford Motor Company Freeman Parent Companies

Gallagher Affinity General Electric

Global Tranz Enterprises

Healthcore Hillenbrand Inc Hnry Logistics Home Depot

Honda Motor Logistics

Hub Group Hubbell Inc Hyundai America Johnson Controls Inc

L.O. Trading Logikor

Nissan North America Inc

Office Depot Ohio Logistics Omni Logistics PB Consultants Ply Gem Priority One Re Trans Freight

Redwood/Simplified Logistics

Rite Aid

Rogers & Brown North American Logistics

Ryder Carrier Mgmt Svcs

Savings4Members Schneider Logistics Signify Lighting Staples Inc

TForce Worldwide TPS Logistics

Transportation Insight Uber Freight US LLC Uline

Unishippers Global Logistics United States Government Volvo Logistics North American

Walmart Stores Inc Worldwide Express

Debtors

1105481 Ontario, Inc.

Express Lane Service, Inc.

New Penn Motor Express LLC

Roadway Express International, Inc.

Roadway LLC

Roadway Next Day Corporation

USF Bestway Inc. USF Dugan Inc.

USF Holland International Sales

Corporation

USF Holland LLC

USF Reddaway Inc.

USF RedStar LLC

Yellow Corporation

Yellow Freight Corporation

Yellow Logistics, Inc.

YRC Association Solutions, Inc

YRC Enterprise Services, Inc.

YRC Freight Canada Company

YRC Inc.

YRC International Investments, Inc

YRC Logistics Inc.

YRC Logistics Services, Inc.

YRC Mortgages, LLC

YRC Regional Transportation, Inc.

Director

Annlea Rumfola

Chris T. Sultemeier

Daniel L. Olivier

Darrel J. Harris

Darren D. Hawkins

David H. Webber

David S. McClimon

Douglas A. Carty

James E. Hoffman

Jason W. Bergman

sason W. Bergin

Javier Evans

Leah K. Dawson

Matthew A. Doheny

Patricia M. Nazemetz

Shaunna D. Jones

Susana Martinez

Tony Carreno

Environmental

Roosevelt Irrigation District

US Environmental Protection Agency

Insurance Providers

Ace American Insurance Company

Ace Property & Casualty Insurance

Company

AEGIS London

AFCO Credit Corporation

AIG Specialty Insurance Company

Allianz Global Corp & Specialty SE

Allianz Global Risk US Insurance Co

Allianz US Risks US Insurance Company

Allied World Assurance Company, Ltd.

(AWAC)

American International Group UK Limited

American International Reinsurance Co.,

Ltd.

Applied Underwriters

Arcadian Risk Capital

Arch Reinsurance Ltd.

Aria (SAC) Ltd

Aspen American Insurance Co

AXA XL

Axis Bermuda Puni-Wrap

Axis Insurance Company

Axis Specialty Limited

Axis Surplus Insurance Company

Beazley Insurance Co.

Berkshire Hathaway International Insurance

Ltd.

Berkshire International

BFL Canada

Canopious

Chubb Bermuda Insurance

Chubb Limited

CNA

Columbia Casualty

Continental Casualty Crum & Forester Emergin Risk

Endurance American Insurance Co Endurance Specialty Insurance Ltd.

Everest Insurance Federal Insurance Co

GAI Insurance Company, Ltd. Great American Assurance Co. Greenwich Insurance Company Helix Underwriting Partners Ltd

Illinois Union Ins. Co.

Lex-London Lloyd's Of London

Lockton

Magna Carta - AEGIS Magna Carta Insurance, Ltd.

Markel

Markel Bermuda Mosaic Insurance

National Fire & Marine Insurance Company

National Union Fire Ins Co of PA North Rock Insurance Company

Old Republic General Insurance Corporation

Old Republic Insurance Co.

Old Republic Insurance Company of Canada

Resilience Cyber Insurance Roanoke (Munich Re Syndicate)

Roanoke Trade RSUI Indemnity RT Specialty

Siriuspoint Bermuda Ins Co Ltd

Sompo International

St. Paul Fire and Marine Insurance

Company Tokio Marine HCC

Travelers

Travelers of Canada

US Specialty Insurance Co

Vantage Risk Ltd

Westchester Surplus Insurance Company

Willis Towers Watson

XL Insurance Company SE - Irish Branch

Litigation

68th Street Site Work Group

Alabama Auto
Alco Iron & Metal
Alexander Hitz
Alvin L. Malnik
Ameesh Bhandari
Anthony Martino
APDI Liquidation, LLC
Bed Bath & Beyond
Blackstrap Industries, Inc.

Bm Group Inc.
Bright Earth Foods
Bryant Holdings LLC

Caesar Smith

Cherry Man Industries

Christina Lewis

Comlink Network Services Department of Defense DPS Auto Shippers Eclipse IP LLC

Environmental Protection Agency

Federal Motor Carrier Safety Administration G & J Carlson Truck & Trailer Repairs

GPNE Corp

Hallamore Corp, D/B/A B.T. Equipment HBC Strategies Contract Payments HKM Direct Market Communication

Hnrylogistics.com Hnrylogistics.net Hnryslogistics.com

Home Products International, Inc.

Indemnity Ins. Co. of North America A/S/O/

Perrigo Company Interboro Packaging Corp

James D. Winston

Jeff Thorn

Kenco Logistics Services (Invacare)

Kevin M Galloway Logistica Zemog Logitraq, LLC Maxfield Candy Co Nipponkoa Insurance

Nova Wildcat Shur-Line Holdings (H2

Group)

Ocean Amusements, Inc Omachron Science Inc.

OSHA

Party City PML Capital

Pyramid Flooring / Seneca Hardwood

Quality Ocean LLC R&L Carriers Reimer World Corp

Revlon, Inc.

Roadnet Technologies Roadwaydelivery.Com Rocket Farms, Inc.

Sirius Computer Solutions

Standard Roofing & Sheet Metal Supply

Temp-Coat Brand Products The Purchase Master, LLC TM Longevity Center, C.A.

Transmate Logistics

TS Express/Motorcar Parts of America

Tucows Inc

US Freightways, Inc.

US Treasury

Vital Pharmaceuticals, Inc Vizant Technologies, LLC

Washington State Employment Security

Department Yello Strom

Yellow Crates Corp

Yellow Transportation (Manteca, CA)

Yrccourier.com

Yrcworldwidedelivery.com Zenobia Company, LLC

Material Contracts

1313 Grand Street Realty, LLC181 W Johnson Operating LLC445 Hollywood Avenue, LLC

9551930 Canada Inc.

A. Duie Pyle

A2.21 1333 North Market LLC ABF Freight System, Inc. Acheron Land Holdings ULC

Ajia, LLC

Alamitos Auto Parts, Inc. Allied Logistics Corp.

Appletree Realty Holdings, LLC Artim Industrial Properties

Aurora Business Park Associates, LP

Axos Bank

B & W Investments
B. Kik Properties LLC
Baker Dennard & Goetz, Inc.

Barry Jenkins Trust Bel Air T.T., Llc

Big Sky Property Management Blach Distributing Company Blach Investment Group

Bluebird Real Estate Holdings, LLC

BNSF Railway Company Boyer Logistics, Inc.

Breit Industrial Canyon GA 1B01 LLC

C and S Brokerage

Central Property Group LLC

Chamberlain Trust

Champion Terminal Associates, LLC Chicago Title Land Trust Company

Christy Real Estate, LLC

City of Goodland/County Clerk of Sherman

County

Commerce Road Terminals LLC

Crown Associates Crown Enterprises, Inc. CWW Enterprises LLC

Cynthia Oliver

David M. and Ann B. Morse DCT Eckhoff Street LLC DCT Peoria Street LLC

DCT Regentview Avenue, LLC

Dock Street Corp Don Jerry X-Plo, Inc.

Dunco, LLC Dwell Wise LP DWJS, LLC East West Bank

Edinburgh Logistics Assets LLC

Eiler, LLC

Elmira Terminal & Warehouse Corp.

Estes Express Lines Estes Terminals LLC Exeter 1619 N Plaza, LLC Exol Properties, LLC Fazio TV, LLC

Federal Bridge Corporation

Fifty Second Avenue Associates, Inc.

Finlayson Logistics Assets LLC Freeport Center Associates Freight Line Properties, LLC G&I IX Cheshire, LLC

GB Albany, LLC GB Union Gap, LLC

Geffs

GIJV IL7 LLC Glen EG, LLC

GPT Deer Park Terminal Owner LLC GPT Orlando Terminal Owner LLC GPT Santa Fe Springs Owner LP

Green Acres Gypsum

Growth Funding Equipment Finance

Grp 298 Astor LLC Gulsons Cutter, LLC Haener Properties LP

Harris Real Estate Holdings, LLC

Hartman Road LLC Hawkey Transportation

Healthsource Integrated Solutions Highland Investments, LLLP

HVIP Industrial Park Invermex, LLC

Ivey Self Storage, Inc. J and C Gilman LLC

J. B. Wright

J. L. Clark Corporation Jack Chamberlain Jay F. Mannino Trust

JEDS, LLC

Jennings Leasing, LC Jerald K. Hofstad Jim Heatherly

Jonesboro Freight Terminal, LLC

JVCA Investments, LLC Kestrel Crossdock, LLC

Lee A. Wiggins

Lightedge Technologies

Lorraine Carlson M J Rock, LLC M4 Terminals, LLC Mad Acquisitions, LLC Madrona Cutter, LLC Maria Ontiveros

Marley RMC II Spe LLC

Mary A. Fazio Limited Partnership I

Matelich Crane Pier & Piling McCallum Family, LLC

Mercedes-Benz Financial Services USA

LLC

MG Fishersville I, LLC

Mitchell Nelson

Mobile Airport Authority Mohawk Street Properties LLC Montana Opportunities, LLC

Multi-Base, Inc. Napa Auto Parts

Nations Capital Finance

NATMI LPF Bloomington, LP

NATMI National FX Properties, LLC

NATMI National Tampa, LLC

NATMI National Truck Terminals, LLC

Ned Properties, LLC Nextran Truck Center Niagara Falls Bridge Norstar Walker Inc.

North Acres Development Co., Inc. NW 5+B Office and Retail LLC

OPS-KC Aspiria, LLC Orange Batavia I LLC Orchard Investments, Inc. P & R Property Management

PAC Operating Limited Partnership

Paccar Financial Corp.

Pacific Transshipment Centers, LLC

Pacificorp Paul Isaacson

Peapack Capital Corporation

Pearl Lenzen

Penske Truck Leasing Co, L.P. Peters Investments, LLC Pifer Property Holdings, Lp

Popular Investments, LLC

Port of Seattle

PPF Sudberry Ocean View Hills, LP Price Property and Investments LLC and

Green Blue 1818 LLC

Prologis L.P.

Prologis Targeted U.S. Logistics Fund, LP

Prologis USLV Newca 3, CA Prologis USLV Newca 3, LLC Prologis USLV Subreit 4, LLC

Property 1955 LLC

PWM, Inc.

Pyro Junkie Fireworks, Inc.

R. L. Roberts, Llc

Radius Bank

Realterm Nat Property Holdings, LP

Regency West Office Partners

Reimer World Properties Corp.

RGA Dalfen East Dallas LP

Rich and Dave Grant Properties

Richardsons Properties LLC

RLF Booth SPE, LLC

RLF I-A SPE, LLC

RLF I-C SPE, LLC

RLF I-Pico SPE, LLC

RLIF East 2 LLC

RLR Investments, LLC

Roemer Way LLC

RWP Manitoba Ltd

Ryder Transportation Services

S&S Transport

Salem Warehouse Syndicate LLC

Santa Maria Investments, LLC

Schopp Properties

Shaffer Road LLC

Shurling Property

Silver Creek, LLC

Snohomish County/City Airport

Soeth Corporation

Southeastern Freight Lines, Inc.

Southern Warehousing & Distribution

Spalding and Son, Inc.

Staker & Parson

Sterling National Bank

Stoughton Trailers Acceptance Co LLC

Tatanka, LLC

Terminal Logistics II Mid-Atlantic Spe,

LLC

Terminal Logistics II South Spe, LLC

Terminal Logistics II Texas Spe, LP

Terreno Clawiter LLC

Terreno Dell LLC

TFI International Inc.

The Faloma Fazio Property, LLC

The McPherson Companies

Thunderbolt Management Group Inc.

Tierpoint, LLC

Timberline Distributors LLC / The Black

Sheep

Toon Investments, LLC

Toyota Commercial Finance

Trafton Warehouse LLC

Trip Portfolio, LLC

Umpqua Dairy

Unite Private Networks

Usholl (MI) LLC

Velocity Partners LLC

Victoria C. Haycock

Vieweg Real Estate

Villa Vista West, LLC

Volvo Financial Services

Warner-Williams Investments, Inc.

Watwood Investments, LLC

West Emerson Brokers Mall Ltd.

WIPT, Inc.

Wolverine Freight System

Zollinger Commercial Warehousing

Restructuring Professionals

Alix Partners

Arnold & Porter

Choate Hall & Stewart LLP

FTI

Hogan Lovells US LLP

Holland & Knight LLP

Houlihan Lokey

Milbank

Province

Quinn Emanuel

Ropes & Gray

White & Case

Subrogation's Claims Open Litigation

Abili, Edward

Agyilirah, Kwame

Alexander, James C

Almonte, Criseily A

Arce, Mario

Arias, Nicole

Auguste, Micheline

Baez, Dania

Bagwell, Kevin Baker, Ringo Bazarov, Jacob Binette, Myriam Boblitt, Robert E Bojang, Muhamed

Broussard, Devonte Thomas

Brown, Melissa D Bufford, Russell Buford, Virginia Burrell, Brandy C Byrd, Destinee R Cancino, Edgar Carrillo, Robert Charlot, Charlene Clarin, Shannon L Clark, Paul Cooper, Steven Curry, James

Daugherty, Norman E Deleon, Yeferson Dewell, Megan B Dominguez, Jennifer Drew, Derrick E

Drive New Jersey Ins. Co. Eskridge, DeCarlo A Fernandez, Christian Fisher, Sherquenna Freeman, Sabrina Fuselier, William Garcia, Erica Gassaway, John Gibby, Gary Gilmore, Jimmie L

Giunto, Vincenzo Glover, D'Angelo Goodman, Sopia L Grissom, Bobby Haefner Farm Hall, Derek Hamilton, Bonita Hanford, Paige Hernandez, Emely Hernandez, Henry P Hettick, Rachael L

Hill, Antonio

Hill, Tina Hong, Han G Hong, Isaac Hong, Marybeth House, Joshua W Howard, James Hubert, Jimmie Hucks, Novella N Hudson, Christine Ibarra-Bastidas, Gabriela

Jackson, Geraldine Jackson, Leroy F Johnson, Glenn Johnson, Lillie P Jones, Delores Kelsie, Adam Khaira, Jarnail S Kiel, Mindy Ann Kirn, Colenan B Kitzmiller, Christie Kluxen, Michael Kouloujian, Hagop Lapolla, Blaise E Leung, Marina Littral, William A Loomis, Marshall Lopez-Builes, Martha

Louis, Kirby Louro, Emily J Luce, John Madden, Jaylin J Martin, Janae Mata, Martin Nava Mcbean, Camila Mercado, Milagros V Miller, Thomas Misquez, Aaron S Mongelli, Paul L Moonilal-Singh, Kavir Mughadam, David Napiwocki, Jill Neathery, Anthony S Newton, Jesse

Nowicki, Lawrence

Oncor Electric Delivery Company

Openshaw, Anne-Celeste

Patel, Ankit K Patterson, Nancy Peguero, Yency Pemba, Vignola Perez-Ortiz, Yuritsi

Perez-Valencia, Lexington

Plott, JC

Ponce, Leonel Powell, Anthony

Proto, Erik

Richard, Joshua Riggins, Kimdell Riley, Cherry B

Rivera-Romero, Leslie J

Robinson, Summer Cheyenne

Robles, Samuel Rodriguez, Kenneth

Rodriguez, Raudin Rogers, Liliah

Roman, Nadine Ropshaw, Cade J

Sanchez Garcia, Horacio

Sanders, John Santos, Martita S Sawyer, Sheri L Sayegh, Ailyn

Schimmoller, James D

Selby, Robert Session, Qusarn F Simon, Alpar

Sira-Monsalve, Yelimar

Slater, Willie Lee Sneed, Hodges Sofolonia, Vea

Sosa, Juan

Spence, Tena J Sritharan, Sri

Stewart Rentals Tartabull, Carlos E

Tinsley, Jesstina

Trice, Whittni L

Turakulov, Damir T

Veasey, Zackary Viera, Octavio F

Wasmiller, Lorinda

Waters-Ocasio, Laureen

Watkins, Eric

Williams, Bernard

Williams, John

Winston, Joyce A

Winston, Sharee D

Wyszynski, Paul

Yanto, Charmane

Surety

Arch Capital Group

Argo Group

AXA XL

Chubb Group

CNA Surety

Intact Group

Liberty Mutual Group

Protective Insurance Company

Taxing Authority

Canada Revenue Agency

City of Danville, IL

City of Joliet, IL

Los Angeles County, CA

Massachusetts Department of Revenue

New York Department of Taxation and

Finance

Pennsylvania Department of Revenue

San Joaquin County Assessor's Office

(Tracy, CA)

St. Joseph County (South Bend), IN

Texas Comptroller

Washington Department of Revenue

Top Creditors

Amazon

Bed Bath & Beyond

Belk Express

BNSF Railway Company

Central Pennsylvania Teamsters

Central States H&W Fund

Central States Pension

Coty Usa, LLC

Daimler Trucks NA

Direct Chassislink, Inc.

EXL Service Holdings Inc

Goodyear Tire & Rubber Company

Home Depot

IAM National 401K Plan

IBT Local 710

Keurig Dr. Pepper

Local 707

Local 805 Pension and Retirement Plan

Michelin North America Inc

Michigan Conference of Teamsters

Mid-American Constructors LLC

North American Transaction Services

NY State Teamsters Council

Pension Benefit Guaranty Corporation

Penske Truck Leasing

Pilot Travel Centers LLC

RFT Logistics LLC

Teamsters National 401K Savings Plan

Union Pacific Railroad

Western Teamsters Welfare Fund

UCC Lien

Altabank

Alter Domus Products Corp.

Bank of New York Mellon, the as Collateral Agent

BOFI Federal Bank

Citizens Asset Finance Inc

Citizens Bank N.A.

Citizens Business Capital

Cortland Products Corp.

Credit Suisse AG as Collateral Agent

Everbank Commercial Finance Inc

First Utah Bank

Growth Funding Equipment Finance

Harbor Capital Leasing Inc

Harbor Capital Leasing LLC

HYG Financial Services Inc

Internal Revenue Service

Investors Bank

JP Morgan Chase Bank N.A.

Le Schwab Warehouse Center Inc

Milestone Equipment Corporation

Nations Fund I Inc

Nations Fund I LLC

Newstar Commercial Lease Funding I LLC

Newstar Equipment Finance I LLC

NMHG Financial Services Inc

People's Capital and Leasing Corp

People's United Bank NA

PMC Financial Services Group LLC

Radius Bank

RBS Citizens Business Capital as Agent

Somerset Capital Group Ltd

Somerset Capital Group XXII

Stoughton Trailers Acceptance Company LLC

Susquehanna Commercial Finance Inc

Toyota Industries Commercial Finance Inc

Utica LeaseCo LLC

Wintrust Equipment Finance

YRC Inc

UCC Members

Armando Rivera

BNSF Railway Company

Central States, Southeast and Southwest

Areas Pension Fund

Daimler Trucks NA

International Brotherhood of Teamsters

Michelin North America Inc

New York State Teamsters Pension and

Health Funds

Pension Benefit Guaranty Corporation

RFT Logistics LLC

UCC Professionals

Akin Gump

Huron Consulting

Miller Buckfire & Co.

Union

International Brotherhood of Teamsters

Union Funds

Albany Trucking & Allied Industries - Local

Automobile Mechanics' Local 701 Union & Industry Pension Fund (Chicago Mechanics)

Automobile Mechanics' Local 701 Union & Industry Welfare Fund (Chicago Mechanics)

BRAC 1908 Mia (Allied Services Division)

- BRAC 1908 Mia (TCU Pension Fund) Central Pennsylvania Teamsters HW Fund Central Pennsylvania Teamsters Pension Fund
- Central States H/W Fund Local 778 Kansas Paid To 01A (IAM)
- Central States Health & Welfare Fund Central States Pension Fund (Local 778 Mechanics)
- Central States Pension Funds
- Chauffeurs, Teamsters & Helpers Local Union #301, I B Of T
- District #77 IAMAW Welfare Association (737 St. Paul HW (IAM))
- District #9 IA of M & A W Welfare Trust (Local 777 St Louis HW)
- District #9 IA of M & AW Pension Trust (Local 777 St Louis Mech)
- East Bay Drayage Drivers Security Fund (Local 70)
- Employer-Teamsters Local #175 & 505 H/W Fund (JC 84)
- Freight Drivers & Helpers Local Union 557 Hagerstown Teamsters Health & Pension Fund (Local 992)
- Hawaii Teamsters Health & Welfare Trust Hawaii Truckers Union Pension Fund IA of M Motor City Welfare & Pension Fund (Local 698 - Detroit Mechanics)
- IAM Local 447 Health/Welfare Fund (Buffalo HW)
- IAM National Pension Fund
- IAM National Pension Fund (Buf 447)
- IAM National Pension Fund (Local 778 Mechanics)
- IAM National Pension Fund (St Paul 737)
 IBOFT Office of the Trustees Local 710
 HW & Pension Fund (Chicago
 Mechanics)
- Indiana Conference of Teamsters Safety Training & Educational Trust Fund
- Joint Council #83- Virginia
- LA Machinists Benefit Trust (Local 1186 Southern CA Mech)
- Local 294 Albany Area Trucking Local 445 Pension Fund

- Local 705 IB of T Health & Welfare Fund Machinist Money Purchase Pension Fund Management Labor Welfare & Pension Funds - Local 1730 Ila
- Michigan Conference of Teamsters Welfare Fund
- Mid Jersey Trucking Industry Local 701 Welfare & Pension Fund
- Minnesota Teamsters Minneapolis Office National IAM Pension Fund (SoCal 1186)
- New England Teamsters Pension Trust
- New York State Teamsters (Local 445)
- New York State Teamsters Conference Pension & Retirement Fund
- New York State Teamsters Council Health & Hospital Fund
- New York State Welfare Fund (Local 355 BLT)
- Northern New England Benefit Trust OPEIU (TPA Corp 401K) Santa Rosa and Bay Area
- Oregon Teamsters National 401K Savings Plan
- Oregon Western Teamsters Welfare Fund P130-Employers-Teamsters Local #175 & 505 Pension Fund (JC 84)
- Road Carriers Local 707 Health & Welfare Fund
- Road Carriers Local 707 Pension Fund Santa Rosa 665, Local 287, and Local 2785 (Teamster Benefit Trust)
- Suburban Teamsters of Northern Illinois Welfare & Pension Fund (Local 179)
- Suburban Teamsters of Northern Illinois Welfare & Pension Fund (Local 673/179/330/134)
- SW PA And Western Maryland Teamsters & Employers Pension Fund
- Teamsters #261 & Employers Welfare Fund Teamsters 401(K) Jo/Milwaukee
- Toomstors 401(K) Jolisto
- Teamsters 401(K) Joliete

Insurance Plan

- Teamsters Health Services & Insurance Plan of Local 404
- Teamsters Joint Council #83 Of Virginia Teamsters Local 251 Health Services &

Teamsters Local 493 Health Service & Insurance Plan

Teamsters Local 560 Benefit Funds (North Jersey)

Teamsters Local 617

Teamsters Local 639 Employers Health

Teamsters Local 639 Employers Pension Trust

Teamsters Local 641 Pension Fund

Teamsters Local 641 Welfare Fund

Teamsters Local 671 Health Services & Insurance Plan

Teamsters Local 677 Health Services & Insurance Plan

Teamsters Local Union No. 653 Health Welfare & Insurance Fund

Teamsters Pension Trust Fund of

Philadelphia and Vicinity - Teamsters

Health & Welfare Fund

Teamsters Pension Trust Fund of

Philadelphia and Vicinity - Teamsters Pension Fund

Teamsters Union 25 Health Services & Insurance Plan

Transportation Local 443 Health Service & Insurance Plan

Truck Drivers Local 170 Health & Welfare Fund

Union Local 705 PT Pension Fund

Washington Teamsters National 401K Savings Plan

Western Conference of Teamsters - National 401(K) Savings Plan

Western Conference of Teamsters

Supplemental Benefit Trust Fund

Western Pennsylvania Teamsters & **Employers Pension Fund**

Western Pennsylvania Teamsters &

Employers Welfare Fund

Western States Office & Professional

Employees Pension Fund (OPEU)

Western Teamsters Welfare Fund

Western Teamsters Welfare Trust - OPEIU

Western Teamsters Welfare Trust -

Washington

Wisconsin Health Fund

US Trustee

Benjamin Hackman

Christine Green

Diane Giordano

Dion Wynn

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Hannah M. McCollum

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Jane Leamy

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Lauren Attix

Linda Casev

Linda Richenderfer

Nyanquoi Jones

Richard Schepacarter

Rosa Sierra-Fox

Shakima L. Dortch

Timothy J. Fox, Jr.

Vendor

4Refuel Canada LP

7 Oil Company Inc

A Duie Pyle Inc

AAA Semi Truck & Trailer Repairs, LLC

Altus Receivables Management Inc

AmeriGas Propane

Aramark

AT&T

Aurora Parts & Accessories LLC

Avery Weigh-Tronix LLC

B2B Supply

Baucom Service Inc

Bayard Advertising Agency

Belk Express

Bestpass, Inc.

Blue Cross and Blue Shield ILL

Bobs Mobile Truck & Trailer Shop Ltd

Bridgestone Americas

Brown & Joseph

BS Transport LLC

Cass Information Systems, Inc.

CBK Construction Company

CenturyLink

Chevron Products Company

Cintas

City Wide Franchise Co Inc

CN

Comdata, Inc.

Conrad & Bischoff, Inc. Converge One Inc Cook County Treasurer

Corporate Lodging Consultants Inc

Coyote Logistics

Cross Country Courier Inc

CSTK

CVS Caremark

Daimler Truck Financial Services

Dekra Services Inc. Dell Marketing L.P.

Delta Dental of Kansas, Inc.

Diesel Direct West Diesel Direct, Inc. Direct Chassislink, Inc. Diversified Energy Supply Dun & Bradstreet, Inc EAN Services LLC

EBDDSF

Ernst & Young LLP EXL Service Holdings Inc EXL Service Ireland Limited

Expersolve

Factor Systems, Inc.

Fidelity Workplace Services LLC Fire Engineering Company, Inc.

First Advantage Background Services Corp

Fleet Charge Fleetpride

Fletes Mexico Carga Express Gardaworld Security Services

Gardewine & Sons Ltd

GBS

GEOS Environmental, Inc. Goetz Energy Corporation

Goodyear Tire & Rubber Company GPT Operating Partnership LP

Grainger

Green Blue 1818 LLC

Guidepoint Security LLC

Hagerstown Teamsters & Motor Carriers

Hartford Life and Accident Ins Co

Haulistic LLC

Haz-Mat Response, Inc. Heritage Petroleum LLC

Hightowers Petroleum Company

Hnry Intra Sup

Honeywell Scanning and Mobility

Hyundai Translead IBM Corporation IBT Local 710

IBT Local 710 Health & Welfare IBT Local 710 Pension Fund

Imperial Supplies LLC

Indiana State Department of Revenue

Infostretch Corporation Insight Direct USA, Inc. Intercept Logistics, Inc.

Interstate Building Maintenance Corp.

ITF LLC

ITS National, LLC
J.J. Advantage Security
Jacobus Energy LLC
James River Petroleum, Inc.
JLT Mobile Computers Inc.
Kasowitz Benson Torres LLP

Keyhole Software LLC

KPMG LLP

Lao-Hmong Security Agency Inc

Leuf of Florida Inc Local 251 H & W Fund

Local 701 Mid Jersey Trucking

Local 707 Lytx, Inc.

Magnum LTL, Inc. Mansfield Oil Company

Marsh USA Inc

Merge

Michelin North America Inc Microsoft Corporation

Mid-American Constructors LLC Milestone Trailer Leasing LLC Mirabito Energy Products

Miracle Express, Inc.

Miri Piri Transportation Inc

M-O Freight Works

Mode Transportation LLC Morgan, Lewis & Bockius LLP

Motus LLC

MTM Recognition Corporation National Landscape Management New England Teamsters Pension Fund Nextran Truck Centers Midwest Inc

Norfolk Southern Corporation

North American Transaction Services North Park Transportation Co Inc

NTT Data Services LLC

NW Fleet Trucktrailer Repair Inc

NY St Teamsters

NY State Teamsters Council

Offen Petroleum LLC

Ogletree, Deakins, Nash, Smoak & Stewart,

P.C.

Ohio Department of Taxation

Okta Inc

Old Republic Risk Management Inc

Old World Industries, LLC

Optym

Oracle America Inc Oregon DOT/MCT

Oregon Teamster Employers Trust Orlando Pro Truck Repairs LLC

Osco Incorporated

Overland West Freight Lines Paccar Parts Fleet Services

Packaging Corporation of America

Pasha Hawaii Holdings LLC

PCS Surface Delivery

Petrocard, Inc.

Pilot Travel Centers LLC Pinnacle Fleet Solutions Pontoon Solutions, Inc. Prestige Fleet Services LLC Progistics Distribution Inc Prologis USLV Newca 3 LP

Proskauer Rose LLP

Publicis Sapient

R & D Mobile Services Inc

R.L. Roberts Llc

Rays Tire Service LLC

Receiver General for Canada

Reed Transport, LLC RFT Logistics LLC

Ricoh USA, Inc. Riley Oil Co RingCentral Inc

Road Carriers Local 707 Welfare Fund

Road-1 Inc

RoofOptions, LLC Rush Truck Center

Safety-Kleen Systems Inc

Salesforce.com Inc SBC Tax Collector

SC Fuels

Schneider National, Inc. Securitas Security Services Security Solutions of America

Sedgwick Claims Management Services,

Inc.

Signature Graphics Inc

Span Alaska Transportation Inc Speedy Transport Group Inc Staples Business Advantage

STL Truckers, LLC.

Straight Freight System LLC Suburban Teamsters Welfare Fund Superior Material Handling Inc Tacoma Motorfreight Service Taylor Communications TBS Factoring Service, LLC Teamsters Health & Welfare Fund Teamsters Local 25 H & W Plan

Teamsters Local 641

Teamsters Local 641 H/W Fund

Teamsters National 401K Savings Plan

Teamsters Pension Fund Teamsters Union Local 25

Technology Group Solutions, LLC

Ten Logistics, Inc. Tig Fleet Service

Total Quality Logistics, LLC Tote Maritime Puerto Rico, LLC

Trans-National Express

Trucking Employees of North Trucking Management, Inc.

TruckPro

U.S. Xpress Enterprises Inc.

Uline Shipping Supply Specialists

Union Pacific Railroad

United Parcel Service

US Special Delivery

Vanguard Trailer

Verizon Connect Telo Inc

Verizon Wireless

Washington Teamsters Welfare Trust

Waste Harmonics

Waste Management National Services Inc

Webster Bank

Welfare Account No. 500

West Power Services

Western PA Welfare Fund

Wiese USA

Wilmington Trust Company World Fuel Services Inc

Zello Inc

Schedule B

Potential Connections or Related Parties

Current and Former Clients of A&M and/or its Affiliates 1

4Front

Ace American Insurance Company AIG Specialty Insurance Company Allianz Global Corp & Specialty SE

Alter Domus Products Corp.

Amazon

American International Group UK

Applied Underwriter

Apollo Credit Strategies Master Fund, Ltd.

Aramark

Aspen American Insurance Co. Alter Domus Products Corp.

Amerigas Propane Argo Group AT&T

Aurora Parts & Accessories LLC

AXA XL Axos Bank

Axis Bermuda Puni Wrap Bank of America N.A.

Bank of New York Mellon, The

Bank of Nova Scotia Beazley Insurance Co. Bed Bath & Beyond

Belk Express

Berkshire Hathaway International Insurance

Blue Cross Blue Shield Ill **BNSF Railway Company BOFI Federal Bank Bridgestone Americas**

CenturyLink

Chicago Title Land Trust Company

Chubb Bermuda Chubb Group Citadel

Citizens Bank N.A. CIT Finance LLC **CNA Surety**

Columbia Casualty

Comdata, Inc.

¹ A&M and/ or an affiliate is currently providing or has previously provided certain consulting or interim management services to these parties or their affiliates (or, with respect to those parties that are

Coyote Logistics Credit Suisse AG Crown Enterprises Inc.

CVS Caremark Daimler Trucks NA Delta Dental of Kansas Diesel Direct, Inc.

Direct Chassislink, Inc. **Dollar General Corporation**

Dupont

East West Bank **Echo Global Logistics**

Endurance American Insurance Co.

Epiq Global

Ernst & Young LLP **Everest Insurance**

Exel Inc.

EXL Service Holdings Inc.

Fleetpride Ford FTI

Gardaworld Security Services

GBS

General Electric Goodmans LLP

Goodyear Tire & Rubber Company Great American Assurance Co.

Hallamore Corp, d/b/a B.T. Equipment Hartford Life and Accident Ins Co

Hillenbrand Inc. Holland & Knight LLP

Home Depot

Honda Motor Logistics

Honeywell Scanning and Mobility

Hubbell Inc. **Huron Consulting** Hyundai Translead **IBM** Corporation ING Capital LLC Insight Direct USA, Inc.

International Brotherhood of Teamsters

Investors Bank

Johnson Controls Inc.

investment funds or trusts, to their portfolio or asset managers or their affiliates) in wholly unrelated matters.

JPMorgan Chase Bank N.A.

Kenco Logistics Services (Invacare)

Keurig Dr. Pepper

Keybank National Association

Kirkland & Ellis KPMG LLP

Liberty Mutual Group

Lockton
Logistics Plus
Lloyd's of London
Madrona Cutter LLC

Markel

Marsh USA Inc Medline Industries

Mercedes-Benz Financial Services

Microsoft Corporation Mode Transportation LLC

Mosaic Insurance Motus LLC

National Fire & Marine Insurance Company

Nissan North America Inc. Norfolk Southern Corporation

Nova Wildcat Shur-Line Holdings (H2

Group)

NTT Data Services LLC

Office Depot Ohio Logistics OKTA Inc.

Old Republic General Insurance Corporation

Old Republic Insurance Co.

Oncor Electric Delivery Company

Oracle America Inc. Paccar Financial Corp

Packaging Corporation of America

Party City

Pension Benefit Guaranty Corporation

Phillips Van-Heusen Pilot Travel Centers LLC

Ply Gem

PMC Financial Services Group LLC

PNC Bank

Proskauer Rose LLP

R&L Carriers

RBS Citizens Business Capital Redwood/Simplified Logistics

Revlon, Inc.

RingCentral Inc

Rite Aid

Rush Truck Center

Safety-Kleen Systems Inc

Salesforce.com Inc.

Samsung Electronics America Inc

Securitas Security Services Siemens Financial Services, Inc. Somerset Capital Group Ltd.

Sompo International Spectrum Brands

St. Paul Fire and Marine Insurance Stanley Black & Decker (US) Inc

Staples Inc.

Sterling National Bank

TD Bank

Teamsters Pension Fund Tokio Marine HCC

Toyota Industries Commercial Finance Inc.

Tierpoint LLC

Transportation Insight

Travelers
Truckpro
UMB Bank

Union Pacific Railroad United Parcel Service

Unishippers Global Logistics

US Bank N.A.

US Specialty Insurance Co.

Verizon Wireless

Vital Pharmaceuticals, Inc Volvo Financial Services Walmart Stores Inc. Waste Harmonics

Waste Management National Services Inc

Wells Fargo

Wilmington Trust Company

White & Case

Willis Towers Watson World Fuel Services Inc.

XL Insurance Company SE-Irish

Significant Equity Holders of Current and Former A&M Clients²

AIG Specialty Insurance Company

Alix Partners

Allianz Global Corp & Specialty SE

Amazon

American International Group UK

Apollo Credit Strategies Master Fund, Ltd.

Arch Capital Group

AT&T AXA XL

Bank of America N.A.

Bank of New York Mellon, The

Bank of Nova Scotia

Berkshire Hathaway International Insurance

Ltd.

BOFI Federal Bank Bridgestone Americas

CenturyLink Cintas Citadel

Citizens Bank N.A.
CIT Finance LLC
Columbia Casualty
Credit Suisse AG
Crown Enterprises Inc.
Daimler Trucks NA
Dell Marketing L.P.

Dupont

Endurance American Insurance Co.

Everest Insurance Ernst & Young LLP

Ford

General Electric

Hartford Life and Accident Ins Co Honeywell Scanning and Mobility

Hyundai America Hyundai Translead IBM Corporation ING Capital LLC Intact Group

Johnson Controls Inc.

JPMorgan Chase Bank N.A. Keybank National Association

Liberty Mutual Group Lloyd's of London Office Depot

Mars Petcare USA Inc

Marsh USA Inc Medline Industries

Mercedes-Benz Financial Services Michelin North America Inc. Microsoft Corporation

Miller Buckfire & Co Nissan North America Inc. NTT Data Services LLC

Old Republic General Insurance Corporation

Pension Benefit Guaranty Corporation

Penske Truck Leasing Co., L.P.

PNC Bank

RBS Citizens Business Capital

Salesforce.com Inc.

Samsung Electronics America Inc

Schneider National, Inc. Somerset Capital Group Ltd.

Sompo International Spectrum Brands

TD Bank

Toyota Industries Commercial Finance Inc.

Travelers
Tucows Inc.
UMB Bank

United Parcel Service

United States Department of the Treasury

United States Government

US Bank N.A. Verizon Wireless

Volvo Financial Services

Volvo Logiestics North American

Walmart Stores Inc.

Wells Fargo

Willis Towers Watson

holders of clients or former clients of A&M or its affiliates in wholly unrelated matters.

² These parties or their affiliates (or, with respect to those parties that are investment funds or trusts, their portfolio or asset managers or other funds or trusts managed by such managers) are significant equity

Professionals & Advisors³

AIG Specialty Insurance Company

Alix Partners

Arnold & Porter

Akin Gump

Bank of New York Mellon, The

Choate Hall & Stewart LLP

Ducera Partners

Dun & Bradstreet, Inc

Epiq Global

Endurance

Ernst & Young LLP

FTI

Goodmans LLP

Hogan Lovells US LLP

Holland & Knight LLP

Houlihan Lokey

Huron Consulting

IBM Corporation

Jane Leamy

Kasowitz Benson Torres LLP

Kirkland & Ellis

KPMG LLP

Lloyd's of London

Lockton

Marsh USA Inc

Milbank

Miller Buckfire & Co

Morgan, Lewis & Bockius LLP

Ogletree, Deakins, Nash, Smoak & Stewart, P.C.

Pachulski Stang Ziehl & Jones

Pension Benefit Guaranty Corporation

Proskauer Rose LLP

Quinn Emauel

Ropes & Gray

TD Bank

³ These professionals have represented clients in matters where A&M was also an advisor (or provided interim management services) to the same client. In certain cases, these professionals may have engaged A&M on behalf of such client.

Wells Fargo
White & Case
Willis Towers Watson
Wilmington Trust Company

Significant Joint Venture Partners⁴

AT&T

Ernst & Young LLP

Ford

Hyundai Translead

IBM Corporation

Johnson Controls Inc.

JPMorgan Chase Bank N.A.

Liberty Mutual Group

Microsoft Corporation

Pacificorp

Samsung Electronics America Inc

Toyota Industries Commercial Finance Inc.

United Parcel Service

Government and Regulatory⁵

Department of Defence

Internal Revenue Service

Port of Seattle

Snohomish County/City Airport

United States Government

US Environmental Protection Agency

US Treasury

Washington Department of Revenue

A&M Vendors6

Ageis London

AIG Specialty Insurance Company Allianz Global Corp & Specialty SE

Amazon

⁴ These parties or their affiliates are significant joint venture partners of other clients or former clients of A&M or its affiliates in wholly unrelated matters.

⁵ A&M and/or an affiliate is currently providing or has provided certain consulting or interim management services to these government entities or regulatory agencies in wholly unrelated matters.

⁶ These parties or their affiliates provide or have provided products, goods and/or services (including but not limited to legal representation) to A&M and/or its affiliates.

Akin Gump

Aramark

AT&T

AXA XL

Bank of America N.A.

Bank of New York Mellon, The

BFL Canada

Chubb Group

Cintas

Dell Marketing L.P.

Dun & Bradstreet, Inc

Endurance American Insurance Co.

Ernst & Young LLP

General Electric

Houlihan Lokey

Huron Consulting

IBM Corporation

Insight Direct USA, Inc.

JPMorgan Chase Bank N.A.

Keybank National Association

KPMG LLP

Liberty Mutual Group

Lloyd's of London

Lockton Insurance Brokers Inc.

Office Depot

Oracle America Inc.

Marsh USA Inc

Mercedes-Benz Financial Services

Microsoft Corporation

Morgan, Lewis & Bockius LLP

Miller Buckfire & Co

National Union Fire Ins Co of PA

Pachulski Stang Ziehl & Jones

PNC Bank

Proskauer Rose LLP

Quinn Emauel

RBS Citizens Business Capital

Ropes & Gray

Salesforce.com Inc.

Sedgewick Claims Management Services,

Inc.

Staples Inc.

TD Bank

These parties or their affiliates ar

Travelers Uline

United Parcel Service

US Bank N.A.

Verizon Wireless

Wells Fargo

White & Case

Wilmington Trust Company

XL Insurance Company SE-Irish

Board Members⁷

James E. Hoffman

Matthew A. Doheny

5

⁷ These parties or their affiliates are board members of other clients or former clients of A&M or their affiliates in wholly unrelated matters.